



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Jackson County		
Unit Code	039/000/00	County:	JACKSON
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,311,328		
Equalized Assessed Valuation	\$429,171,613		
Population:	59,612		
Employees:			
Full Time:	396		
Part Time:	102		
Salaries Paid:	\$12,761,588		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$11,549,618	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$194	\$243	\$218
Revenue Collected During FY 01:	\$13,220,074	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$11,360,043	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$222	\$339	\$320
Per Capita Expenditures:	\$191	\$320	\$306
Revenues over (under) Expenditures:	\$1,860,031	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	117.50%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$13,347,787	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$224	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,678,944	\$1,396,659	\$64,380
Total Unreserved Funds:	\$7,668,843	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$1,231,980	\$5,490,838	\$922,567
Per Capita Debt:	\$21	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

039/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$8,357,740	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$140	\$19	\$
Revenue Collected During FY 01:	\$9,071,952	\$1,641,694	\$
Expenditures During FY 01:	\$9,508,234	\$1,797,291	\$
Per Capita Revenue:	\$152	\$37	\$
Per Capita Expenditures:	\$160	\$38	\$
Operating Income (loss):	-\$436,282	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	74.60%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$7,093,224	\$636,112	\$
Per Capita Ending Retained Earnings:	\$119	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Jasper County**

Unit Code **040/000/00**

County: **JASPER**

Fiscal Year End:

11/30/2001

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,987,362

Equalized Assessed Valuation

\$187,515,555

Population:

10,117

Employees:

Full Time:

84

Part Time:

30

Salaries Paid:

\$2,410,157

Blended Component Units

Number Submitted = **1**

Jasper County Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,019,312	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$298	\$243	\$218
Revenue Collected During FY 01:	\$4,956,339	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$5,062,721	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$490	\$339	\$320
Per Capita Expenditures:	\$500	\$320	\$306
Revenues over (under) Expenditures:	-\$106,382	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	59.17%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$2,995,430	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$296	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$49,792	\$1,396,659	\$64,380
Total Unreserved Funds:	\$2,945,638	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$325,821	\$5,490,838	\$922,567
Per Capita Debt:	\$32	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

040/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$552,230	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$55	\$19	\$
Revenue Collected During FY 01:	\$1,203,510	\$1,641,694	\$
Expenditures During FY 01:	\$1,172,626	\$1,797,291	\$
Per Capita Revenue:	\$119	\$37	\$
Per Capita Expenditures:	\$116	\$38	\$
Operating Income (loss):	\$30,884	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	49.73%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$583,114	\$636,112	\$
Per Capita Ending Retained Earnings:	\$58	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Jefferson County		
Unit Code	041/000/00	County:	JEFFERSON
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,819,495		
Equalized Assessed Valuation	\$279,195,703		
Population:	40,045		
Employees:			
Full Time:	102		
Part Time:	29		
Salaries Paid:	\$3,959,131		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$6,140,438	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$153	\$243	\$218
Revenue Collected During FY 01:	\$8,121,866	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$8,293,349	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$203	\$339	\$320
Per Capita Expenditures:	\$207	\$320	\$306
Revenues over (under) Expenditures:	-\$171,483	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	72.41%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$6,004,991	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$150	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$6,004,991	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$36,036	\$5,490,838	\$922,567
Per Capita Debt:	\$1	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

041/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:

\$571,941

\$688,723

\$

Per Capita Beginning Retained Earnings for FY 01:

\$14

\$19

\$

Revenue Collected During FY 01:

\$301,533

\$1,641,694

\$

Expenditures During FY 01:

\$325,166

\$1,797,291

\$

Per Capita Revenue:

\$8

\$37

\$

Per Capita Expenditures:

\$8

\$38

\$

Operating Income (loss):

-\$23,633

-\$155,597

\$

Ratio of Retained Earnings to Expenditures:

168.62%

78.64%

0.00%

Ending Retained Earnings for FY 01:

\$548,308

\$636,112

\$

Per Capita Ending Retained Earnings:

\$14

\$19

\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Jersey County		
Unit Code	042/000/00	County:	JERSEY
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,998,695		
Equalized Assessed Valuation	\$215,511,246		
Population:	21,668		
Employees:			
Full Time:	56		
Part Time:	23		
Salaries Paid:	\$1,924,241		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$6,212,676	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$287	\$243	\$218
Revenue Collected During FY 01:	\$5,485,922	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$5,409,324	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$253	\$339	\$320
Per Capita Expenditures:	\$250	\$320	\$306
Revenues over (under) Expenditures:	\$76,598	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	116.27%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$6,289,274	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$290	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,396,659	\$64,380
Total Unreserved Funds:	\$6,289,274	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$1,955,000	\$5,490,838	\$922,567
Per Capita Debt:	\$90	\$75	\$29
General Obligation Debt over EAV:	0.91%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

042/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Jo Daviess County**

Unit Code **043/000/00**

County: **JO DAVIESS**

Fiscal Year End:

11/30/2001

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,591,496

Equalized Assessed Valuation

\$452,796,490

Population:

22,289

Employees:

Full Time:

110

Part Time:

220

Salaries Paid:

\$3,770,495

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$8,465,188	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$380	\$243	\$218
Revenue Collected During FY 01:	\$10,270,221	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$9,216,390	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$461	\$339	\$320
Per Capita Expenditures:	\$413	\$320	\$306
Revenues over (under) Expenditures:	\$1,053,831	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	103.40%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$9,529,956	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$428	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$54,203	\$1,396,659	\$64,380
Total Unreserved Funds:	\$9,475,753	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$	\$5,490,838	\$922,567
Per Capita Debt:	\$	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

043/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Johnson County		
Unit Code	044/000/00	County:	JOHNSON
Fiscal Year End:	11/30/2001		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,504,138		
Equalized Assessed Valuation	\$68,673,451		
Population:	11,347		
Employees:			
Full Time:	60		
Part Time:	25		
Salaries Paid:	\$1,775,847		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$5,993,195	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$528	\$243	\$218
Revenue Collected During FY 01:	\$3,668,551	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$3,472,517	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$323	\$339	\$320
Per Capita Expenditures:	\$306	\$320	\$306
Revenues over (under) Expenditures:	\$196,034	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	170.75%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$5,929,388	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$523	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$96,392	\$1,396,659	\$64,380
Total Unreserved Funds:	\$5,832,996	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$1,250,000	\$5,490,838	\$922,567
Per Capita Debt:	\$110	\$75	\$29
General Obligation Debt over EAV:	1.82%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

044/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$296,236	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$26	\$19	\$
Revenue Collected During FY 01:	\$158,020	\$1,641,694	\$
Expenditures During FY 01:	\$231,166	\$1,797,291	\$
Per Capita Revenue:	\$14	\$37	\$
Per Capita Expenditures:	\$20	\$38	\$
Operating Income (loss):	-\$73,146	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	96.51%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$223,090	\$636,112	\$
Per Capita Ending Retained Earnings:	\$20	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Greater than 275,000

Local Government Profile

Unit Name	Kane County		
Unit Code	045/000/00	County:	KANE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$192,215,922		
Equalized Assessed Valuation	\$7,290,559,874		
Population:	425,545		
Employees:			
Full Time:	1,158		
Part Time:	100		
Salaries Paid:	\$41,291,079		

Blended Component Units

Number Submitted = 1

Forest Preserve Dist

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$67,237,409	\$133,208,693	\$67,237,409
Per Capita Beginning Fund Balance:	\$158	\$204	\$158
Revenue Collected During FY 01:	\$111,886,890	\$175,272,105	\$158,465,625
Expenditures During FY 01:	\$99,564,864	\$164,586,576	\$152,977,566
Per Capita Revenue:	\$263	\$306	\$300
Per Capita Expenditures:	\$234	\$286	\$285
Revenues over (under) Expenditures:	\$12,322,026	\$10,685,530	\$11,347,273
Ratio of Fund Balance to Expenditures:	80.13%	76.69%	77.93%
Ending Fund Balance for FY 01:	\$79,784,149	\$143,481,788	\$79,784,149
Per Capita Ending Fund Balance:	\$187	\$222	\$187

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,690,272	\$25,591,892	\$10,812,025
Total Unreserved Funds:	\$76,093,877	\$117,889,896	\$76,093,877

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$63,085,393	\$202,963,456	\$72,483,284
Per Capita Debt:	\$148	\$281	\$148
General Obligation Debt over EAV:	0.00%	0.34%	0.06%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

045/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$31,501,677	\$22,549,217	\$25,391,028
Per Capita Beginning Retained Earnings for FY 01:	\$74	\$39	\$28
Revenue Collected During FY 01:	\$7,329,793	\$19,842,290	\$11,594,316
Expenditures During FY 01:	\$1,978,799	\$19,671,825	\$13,352,091
Per Capita Revenue:	\$17	\$32	\$42
Per Capita Expenditures:	\$5	\$31	\$45
Operating Income (loss):	\$5,350,994	\$170,465	\$
Ratio of Retained Earnings to Expenditures:	1624.99%	421.63%	189.42%
Ending Retained Earnings for FY 01:	\$32,155,216	\$46,102,115	\$32,155,216
Per Capita Ending Retained Earnings:	\$76	\$66	\$76



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Kankakee County**

Unit Code **046/000/00**

County: **KANKAKEE**

Fiscal Year End: **11/30/2001**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$40,818,819**

Equalized Assessed Valuation **\$1,321,659,374**

Population: **103,955**

Employees:

Full Time: **316**

Part Time: **82**

Salaries Paid: **\$14,263,582**

Blended Component Units

Number Submitted = 3

Kankakee Co Emergency Telephone System

Kankakee County Health Department

Veterans Assistance Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$17,995,397	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$173	\$243	\$218
Revenue Collected During FY 01:	\$29,170,274	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$26,019,437	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$281	\$339	\$320
Per Capita Expenditures:	\$250	\$320	\$306
Revenues over (under) Expenditures:	\$3,150,837	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	81.50%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$21,205,955	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$204	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$507,687	\$1,396,659	\$64,380
Total Unreserved Funds:	\$20,698,268	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$9,244,576	\$5,490,838	\$922,567
Per Capita Debt:	\$89	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

046/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$2,544,847	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$24	\$19	\$
Revenue Collected During FY 01:	\$2,148,136	\$1,641,694	\$
Expenditures During FY 01:	\$824,129	\$1,797,291	\$
Per Capita Revenue:	\$21	\$37	\$
Per Capita Expenditures:	\$8	\$38	\$
Operating Income (loss):	\$1,324,007	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	469.45%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$3,868,854	\$636,112	\$
Per Capita Ending Retained Earnings:	\$37	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Kendall County		
Unit Code	047/000/00	County:	KENDALL
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,344,957		
Equalized Assessed Valuation	\$1,043,009,508		
Population:	47,000		
Employees:			
Full Time:	165		
Part Time:	20		
Salaries Paid:	\$7,654,553		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$14,146,187	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$301	\$243	\$218
Revenue Collected During FY 01:	\$23,573,802	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$23,500,799	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$502	\$339	\$320
Per Capita Expenditures:	\$500	\$320	\$306
Revenues over (under) Expenditures:	\$73,003	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	60.53%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$14,224,183	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$303	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,857,593	\$1,396,659	\$64,380
Total Unreserved Funds:	\$9,366,590	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$234,425	\$5,490,838	\$922,567
Per Capita Debt:	\$5	\$75	\$29
General Obligation Debt over EAV:	0.01%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

047/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Knox County	
Unit Code	048/000/00	County: KNOX
Fiscal Year End:	11/30/2001	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$37,773,758	
Equalized Assessed Valuation	\$569,811,366	
Population:	56,700	
Employees:		
Full Time:	353	
Part Time:	97	
Salaries Paid:	\$11,174,635	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$9,563,369	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$169	\$243	\$218
Revenue Collected During FY 01:	\$18,155,782	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$17,786,758	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$320	\$339	\$320
Per Capita Expenditures:	\$314	\$320	\$306
Revenues over (under) Expenditures:	\$369,024	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	65.05%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$11,570,400	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$204	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,386,115	\$1,396,659	\$64,380
Total Unreserved Funds:	\$11,570,400	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$12,629,329	\$5,490,838	\$922,567
Per Capita Debt:	\$223	\$75	\$29
General Obligation Debt over EAV:	1.95%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

048/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$719,748	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$13	\$19	\$
Revenue Collected During FY 01:	\$9,708,341	\$1,641,694	\$
Expenditures During FY 01:	\$8,297,222	\$1,797,291	\$
Per Capita Revenue:	\$171	\$37	\$
Per Capita Expenditures:	\$146	\$38	\$
Operating Income (loss):	\$1,411,119	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	47.70%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$3,957,530	\$636,112	\$
Per Capita Ending Retained Earnings:	\$70	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Greater than 275,000

Local Government Profile

Unit Name	Lake County	
Unit Code	049/000/00	County: Lake
Fiscal Year End:	11/30/2001	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$382,751,909	
Equalized Assessed Valuation	\$16,831,251,221	
Population:	654,000	
Employees:		
Full Time:	2,446	
Part Time:	375	
Salaries Paid:	\$118,467,365	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$151,566,249	\$133,208,693	\$67,237,409
Per Capita Beginning Fund Balance:	\$232	\$204	\$158
Revenue Collected During FY 01:	\$230,623,683	\$175,272,105	\$158,465,625
Expenditures During FY 01:	\$212,928,350	\$164,586,576	\$152,977,566
Per Capita Revenue:	\$353	\$306	\$300
Per Capita Expenditures:	\$326	\$286	\$285
Revenues over (under) Expenditures:	\$17,695,333	\$10,685,530	\$11,347,273
Ratio of Fund Balance to Expenditures:	77.93%	76.69%	77.93%
Ending Fund Balance for FY 01:	\$165,936,748	\$143,481,788	\$79,784,149
Per Capita Ending Fund Balance:	\$254	\$222	\$187

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$74,305,794	\$25,591,892	\$10,812,025
Total Unreserved Funds:	\$91,630,953	\$117,889,896	\$76,093,877

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$72,483,284	\$202,963,456	\$72,483,284
Per Capita Debt:	\$111	\$281	\$148
General Obligation Debt over EAV:	0.01%	0.34%	0.06%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

049/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$51,234,542	\$22,549,217	\$25,391,028
Per Capita Beginning Retained Earnings for FY 01:	\$78	\$39	\$28
Revenue Collected During FY 01:	\$33,114,345	\$19,842,290	\$11,594,316
Expenditures During FY 01:	\$29,192,806	\$19,671,825	\$13,352,091
Per Capita Revenue:	\$51	\$32	\$42
Per Capita Expenditures:	\$45	\$31	\$45
Operating Income (loss):	\$3,921,539	\$170,465	\$
Ratio of Retained Earnings to Expenditures:	189.42%	421.63%	189.42%
Ending Retained Earnings for FY 01:	\$55,295,665	\$46,102,115	\$32,155,216
Per Capita Ending Retained Earnings:	\$85	\$66	\$76



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Lasalle County		
Unit Code	050/000/00	County:	LASALLE
Fiscal Year End:	11/30/2001		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$48,093,085		
Equalized Assessed Valuation	\$1,943,169,296		
Population:	111,509		
Employees:			
Full Time:	584		
Part Time:	9		
Salaries Paid:	\$14,596,669		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$22,700,035	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$204	\$243	\$218
Revenue Collected During FY 01:	\$35,461,785	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$32,946,185	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$318	\$339	\$320
Per Capita Expenditures:	\$295	\$320	\$306
Revenues over (under) Expenditures:	\$2,515,600	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	75.91%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$25,008,746	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$224	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,557,357	\$1,396,659	\$64,380
Total Unreserved Funds:	\$17,451,389	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$18,855,290	\$5,490,838	\$922,567
Per Capita Debt:	\$169	\$75	\$29
General Obligation Debt over EAV:	0.92%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

050/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$724,631	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$6	\$19	\$
Revenue Collected During FY 01:	\$3,478,636	\$1,641,694	\$
Expenditures During FY 01:	\$3,603,749	\$1,797,291	\$
Per Capita Revenue:	\$31	\$37	\$
Per Capita Expenditures:	\$32	\$38	\$
Operating Income (loss):	-\$125,113	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	16.64%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$599,518	\$636,112	\$
Per Capita Ending Retained Earnings:	\$5	\$19	\$



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Lawrence County	
Unit Code	051/000/00	County: LAWRENCE
Fiscal Year End:	11/30/2001	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,424,547	
Equalized Assessed Valuation	\$92,302,440	
Population:	15,865	
Employees:		
Full Time:	51	
Part Time:	21	
Salaries Paid:	\$1,421,801	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 01:	\$3,209,319	\$11,290,280	\$6,140,438
Per Capita Beginning Fund Balance:	\$202	\$243	\$218
Revenue Collected During FY 01:	\$4,272,789	\$16,532,631	\$8,917,192
Expenditures During FY 01:	\$4,322,885	\$15,460,569	\$8,619,336
Per Capita Revenue:	\$269	\$339	\$320
Per Capita Expenditures:	\$272	\$320	\$306
Revenues over (under) Expenditures:	-\$50,096	\$1,072,063	\$477,237
Ratio of Fund Balance to Expenditures:	73.08%	80.37%	73.08%
Ending Fund Balance for FY 01:	\$3,159,223	\$12,117,945	\$6,479,124
Per Capita Ending Fund Balance:	\$199	\$257	\$237

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$11,959	\$1,396,659	\$64,380
Total Unreserved Funds:	\$3,147,264	\$10,771,834	\$6,227,086

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 01:	\$1,010,000	\$5,490,838	\$922,567
Per Capita Debt:	\$64	\$75	\$29
General Obligation Debt over EAV:	0.00%	41.94%	0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

051/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$95,513	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$6	\$19	\$
Revenue Collected During FY 01:	\$122,917	\$1,641,694	\$
Expenditures During FY 01:	\$115,066	\$1,797,291	\$
Per Capita Revenue:	\$8	\$37	\$
Per Capita Expenditures:	\$7	\$38	\$
Operating Income (loss):	\$7,851	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	205.83%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$236,843	\$636,112	\$
Per Capita Ending Retained Earnings:	\$15	\$19	\$



0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

052/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$



0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

053/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$1,017,110	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$26	\$19	\$
Revenue Collected During FY 01:	\$3,918,489	\$1,641,694	\$
Expenditures During FY 01:	\$4,060,576	\$1,797,291	\$
Per Capita Revenue:	\$99	\$37	\$
Per Capita Expenditures:	\$102	\$38	\$
Operating Income (loss):	-\$142,087	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	21.55%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$875,023	\$636,112	\$
Per Capita Ending Retained Earnings:	\$22	\$19	\$



0.00%



Fiscal Year 2001

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

054/000/00

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 01:	\$	\$688,723	\$
Per Capita Beginning Retained Earnings for FY 01:	\$	\$19	\$
Revenue Collected During FY 01:	\$	\$1,641,694	\$
Expenditures During FY 01:	\$	\$1,797,291	\$
Per Capita Revenue:	\$	\$37	\$
Per Capita Expenditures:	\$	\$38	\$
Operating Income (loss):	\$	-\$155,597	\$
Ratio of Retained Earnings to Expenditures:	0.00%	78.64%	0.00%
Ending Retained Earnings for FY 01:	\$	\$636,112	\$
Per Capita Ending Retained Earnings:	\$	\$19	\$